

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**North Judson-San Pierre Sch Corp (7515)**

| North Judson-San Pierre Sch Corp (7515)   | FY 2011     | FY 2012     | FY 2013     | FY 2014     | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|---|-------------|-------------|-------------|-------------|------------------------------------|-----------------------------|
| <b>Student Academic Achievement</b>   |             |             |             |             |                                    |                             |
| Certified Salaries (110)  | \$4,500,175 | \$4,057,432 | \$4,374,400 | \$4,426,081 | 0%                                 | 1%                          |
| Group Health Insurance (222)  | \$589,132   | \$680,434   | \$630,556   | \$878,877   | 11%                                | 39%                         |
| Noncertified Salaries (120)   | \$339,337   | \$320,958   | \$463,978   | \$418,756   | 5%                                 | -10%                        |
| Purchased Professional and Technnical Pupil Services (313)  | \$798,923   | \$761,626   | \$292,521   | \$324,274   | -20%                               | 11%                         |
| Social Security-Certified Employee Retirement (212)   | \$325,261   | \$296,571   | \$311,732   | \$317,158   | -1%                                | 2%                          |
| Teacher Retirement Fund, After 7-1-95 (216)   | \$164,466   | \$154,719   | \$174,498   | \$204,699   | 6%                                 | 17%                         |
| Other Employee Benefits (241 to 290)  | \$126,533   | \$107,179   | \$134,052   | \$140,820   | 3%                                 | 5%                          |
| Purchased Professional and Technnical Instruction Services (311)                                      | \$57,342    | \$40,851    | \$113,978   | \$124,573   | 21%                                | 9%                          |
| Purchased Property Services; Rentals (440)  | \$52,480    | \$112,807   | \$59,958    | \$112,878   | 21%                                | 88%                         |
| Licensed Employees Temporary Salaries (135)   | \$89,243    | \$70,460    | \$138,503   | \$94,144    | 1%                                 | -32%                        |
| Workers Compensation Insurance (225)  | \$43,667    | \$48,184    | \$63,572    | \$92,606    | 21%                                | 46%                         |
| Teacher Retirement Fund, Prior to 7-1-95 (215)  | \$108,144   | \$78,148    | \$93,836    | \$82,796    | -6%                                | -12%                        |
| Other Group Insurance - dental, vision, accident, long term disability (224)                          | \$60,797    | \$60,411    | \$64,060    | \$73,436    | 5%                                 | 15%                         |
| Operational Supplies (611)  | \$93,390    | \$63,182    | \$97,582    | \$46,740    | -16%                               | -52%                        |
| Public Employees Retirement Fund (214)  | \$20,573    | \$27,303    | \$39,066    | \$40,521    | 18%                                | 4%                          |
| Computer Hardware (741)   | \$38,163    | \$112,811   | \$84,608    | \$39,288    | 1%                                 | -54%                        |
| Social Security-Noncertified Employee Retirement (211)  | \$29,598    | \$30,224    | \$43,521    | \$38,621    | 7%                                 | -11%                        |
| Other General Supplies (615, 660 to 689)  | \$29,459    | \$29,332    | \$34,997    | \$36,954    | 6%                                 | 6%                          |
| Connectivity (744)  | \$30,822    | \$40,515    | \$37,795    | \$36,527    | 4%                                 | -3%                         |
| Nonlicensed Employees Temporary Salaries (136)  | \$14,165    | \$18,930    | \$16,375    | \$22,147    | 12%                                | 35%                         |
| Travel (580)  | \$22,044    | \$17,123    | \$15,556    | \$21,793    | 0%                                 | 40%                         |
| Distance Learning Equipment (742)   | \$0         | \$0         | \$0         | \$18,528    | N/A                                | N/A                         |
| Equipment (730)   | \$14,113    | \$1,737     | \$20,302    | \$17,145    | 5%                                 | -16%                        |
| Library Books (640)   | \$13,831    | \$8,676     | \$12,147    | \$12,743    | -2%                                | 5%                          |
| Purchased Property Services; Repairs and Maintenance Services (430)                                   | \$6,947     | \$7,577     | \$3,536     | \$10,851    | 12%                                | 207%                        |
| Periodicals (650)   | \$9,962     | \$8,853     | \$9,634     | \$9,651     | -1%                                | 0%                          |
| Awards (875)  | \$3,050     | \$2,855     | \$1,740     | \$7,341     | 25%                                | 322%                        |
| Group Life Insurance (221)  | \$8,008     | \$6,174     | \$6,703     | \$7,208     | -3%                                | 8%                          |
| Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$9,800     | \$9,541     | \$37,242    | \$6,469     | -10%                               | -83%                        |
| Dues and Fees (810)   | \$9,066     | \$8,163     | \$8,630     | \$5,144     | -13%                               | -40%                        |
| Technology Related Professional Development (748)   | \$0         | \$2,500     | \$0         | \$2,500     | N/A                                | N/A                         |
| Severance/Early Retirement Pay (213)  | \$7,343     | \$4,730     | \$4,038     | \$2,063     | -27%                               | -49%                        |
| Postage and Postage Machine Rental (532)  | \$0         | \$0         | \$372       | \$1,646     | N/A                                | 342%                        |
| Gasoline and Lubricants (613)   | \$1,051     | \$758       | \$1,281     | \$1,012     | -1%                                | -21%                        |
| Other Purchased Professional and Technical Services (319)   | \$363       | \$712       | \$460       | \$998       | 29%                                | 117%                        |

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| <b>North Judson-San Pierre Sch Corp (7515)</b>   | <b>FY 2011</b>     | <b>FY 2012</b>     | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>4 Year Compound Annual Growth Rate</b> | <b>Increase from Previous Year</b> |
|--|--------------------|--------------------|--------------------|--------------------|---|------------------------------------|
| Telecommunications Equipment (745)   | \$0                | \$0                | \$8,405            | \$538              | N/A                                       | -94%                               |
| Property Insurance, Liability Insurance, and Transportation Insurance (520)            | \$272              | \$71               | \$225              | \$184              | -9%                                       | -18%                               |
| Official Bond Premiums (525)   | \$267              | \$495              | \$61               | \$96               | -23%                                      | 57%                                |
| Unemployment compensation (230)  | \$23,699           | \$10,971           | \$1,550            | \$30               | -81%                                      | -98%                               |
| Textbooks (630)  | \$0                | \$0                | \$24,411           | \$0                | N/A                                       | -100%                              |
| Purchased Professional and Technical Staff Services (314)                              | \$2,500            | \$0                | \$0                | \$0                | -100%                                     | N/A                                |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$300              | \$0                | \$0                | \$0                | -100%                                     | N/A                                |
| Overtime Salaries (140)  | \$9,000            | \$9,000            | \$9,500            | \$0                | -100%                                     | -100%                              |
| Other Purchased Services (593)   | \$0                | \$795              | \$1,246            | \$0                | N/A                                       | -100%                              |
| <b>Student Academic Achievement Total</b>  | <b>\$7,653,284</b> | <b>\$7,212,808</b> | <b>\$7,436,624</b> | <b>\$7,677,834</b> | <b>0%</b>                                 | <b>3%</b>                          |
| <b>Student Instructional Support</b>   |                    |                    |                    |                    |   |                                    |
| Certified Salaries (110)   | \$448,302          | \$510,080          | \$581,805          | \$597,119          | 7%  | 3%                                 |
| Noncertified Salaries (120)  | \$121,345          | \$122,705          | \$159,758          | \$208,758          | 15%                                       | 31%                                |
| Group Health Insurance (222)   | \$108,454          | \$112,773          | \$124,072          | \$164,306          | 11%                                       | 32%                                |
| Social Security-Certified Employee Retirement (212)                                    | \$33,967           | \$33,371           | \$40,059           | \$44,240           | 7%  | 10%                                |
| Teacher Retirement Fund, After 7-1-95 (216)  | \$41,861           | \$38,881           | \$39,193           | \$42,813           | 1%  | 9%                                 |
| Public Employees Retirement Fund (214)   | \$8,737            | \$14,294           | \$19,609           | \$23,411           | 28%                                       | 19%                                |
| Other Employee Benefits (241 to 290)   | \$12,121           | \$12,740           | \$16,129           | \$18,301           | 11%                                       | 13%                                |
| Social Security-Noncertified Employee Retirement (211)                                 | \$8,824            | \$13,725           | \$14,730           | \$15,602           | 15%                                       | 6%                                 |
| Other Group Insurance - dental, vision, accident, long term disability (224)           | \$11,342           | \$12,309           | \$13,250           | \$14,711           | 7%  | 11%                                |
| Operational Supplies (611)   | \$10,977           | \$10,777           | \$12,890           | \$9,686            | -3%                                       | -25%                               |
| Teacher Retirement Fund, Prior to 7-1-95 (215)   | \$2,239            | \$3,424            | \$5,071            | \$5,681            | 26%                                       | 12%                                |
| Travel (580)   | \$2,854            | \$7,739            | \$7,133            | \$5,315            | 17%                                       | -25%                               |
| Workers Compensation Insurance (225)   | \$0                | \$2,400            | \$3,200            | \$3,450            | N/A                                       | 8%                                 |
| Group Life Insurance (221)   | \$521              | \$1,080            | \$1,337            | \$1,473            | 30%                                       | 10%                                |
| Dues and Fees (810)  | \$1,518            | \$665              | \$346              | \$580              | -21%                                      | 67%                                |
| Official Bond Premiums (525)   | \$0                | \$0                | \$267              | \$339              | N/A                                       | 27%                                |
| Equipment (730)  | \$0                | \$0                | \$0                | \$101              | N/A                                       | N/A                                |
| Severance/Early Retirement Pay (213)   | \$213              | \$0                | \$0                | \$25               | -41%                                      | N/A                                |
| <b>Student Instructional Support Total</b>   | <b>\$813,275</b>   | <b>\$896,962</b>   | <b>\$1,038,849</b> | <b>\$1,155,910</b> | <b>9%</b>                                 | <b>11%</b>                         |
| <b>Overhead and Operational</b>  |                    |                    |                    |                    |   |                                    |
| Noncertified Salaries (120)  | \$1,077,241        | \$1,111,837        | \$1,157,264        | \$1,175,835        | 2%  | 2%                                 |
| Food Purchases (614)   | \$418,774          | \$401,165          | \$371,711          | \$364,248          | -3%                                       | -2%                                |
| Heating and Cooling for Buildings - Electricity (621)                                  | \$269,909          | \$291,508          | \$319,782          | \$332,709          | 5%  | 4%                                 |

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| <b>North Judson-San Pierre Sch Corp (7515)</b>  | <b>FY 2011</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>4 Year Compound Annual Growth Rate</b> | <b>Increase from Previous Year</b> |
|---|----------------|----------------|----------------|----------------|---|------------------------------------|
| Purchased Property Services; Repairs and Maintenance Services (430)                                   | \$189,579      | \$178,435      | \$237,614      | \$229,466      | 5%  | -3%                                |
| Vehicles (731)  | \$0            | \$239,184      | \$204,808      | \$192,874      | N/A                                       | -6%                                |
| Group Health Insurance (222)  | \$113,658      | \$123,529      | \$133,212      | \$181,897      | 12%                                       | 37%                                |
| Operational Supplies (611)  | \$152,091      | \$145,373      | \$184,173      | \$167,588      | 2%  | -9%                                |
| Heating and Cooling for Buildings - Gas (622)   | \$156,928      | \$140,865      | \$111,017      | \$150,662      | -1%                                       | 36%                                |
| Property Insurance, Liability Insurance, and Transportation Insurance (520)                           | \$131,828      | \$117,478      | \$142,856      | \$147,954      | 3%  | 4%                                 |
| Computer Hardware (741)   | \$0            | \$0            | \$0            | \$129,741      | N/A                                       | N/A                                |
| Public Employees Retirement Fund (214)  | \$79,227       | \$83,425       | \$97,035       | \$113,319      | 9%  | 17%                                |
| Certified Salaries (110)  | \$141,098      | \$100,660      | \$102,275      | \$101,884      | -8%                                       | 0%                                 |
| Gasoline and Lubricants (613)   | \$122,591      | \$107,860      | \$112,524      | \$91,916       | -7%                                       | -18%                               |
| Social Security-Noncertified Employee Retirement (211)  | \$82,267       | \$83,352       | \$86,603       | \$89,019       | 2%  | 3%                                 |
| Purchased Professional and Technical Board of Education Services (318)                                | \$16,125       | \$26,444       | \$13,135       | \$67,738       | 43%                                       | 416%                               |
| Telephone (531)   | \$28,542       | \$26,849       | \$31,770       | \$35,538       | 6%  | 12%                                |
| Purchased Services; Student Transportation Services (510)   | \$21,209       | \$19,812       | \$18,975       | \$32,689       | 11%                                       | 72%                                |
| Utility Services Water and Sewage (411)   | \$37,575       | \$35,708       | \$31,887       | \$30,172       | -5%                                       | -5%                                |
| Other Group Insurance - dental, vision, accident, long term disability (224)                          | \$22,804       | \$22,157       | \$23,545       | \$24,873       | 2%  | 6%                                 |
| Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$0            | \$507          | \$3,016        | \$18,854       | N/A                                       | > 500%                             |
| Purchased Professional and Technical Staff Services (314)   | \$5,185        | \$15,690       | \$17,378       | \$15,168       | 31%                                       | -13%                               |
| Teacher Retirement Fund, After 7-1-95 (216)   | \$10,250       | \$10,569       | \$10,983       | \$11,200       | 2%  | 2%                                 |
| Dues and Fees (810)   | \$10,908       | \$9,967        | \$12,788       | \$10,712       | 0%  | -16%                               |
| Utility Services Removal of Refuse and Garbage (412)  | \$8,625        | \$9,180        | \$9,330        | \$10,620       | 5%  | 14%                                |
| Travel (580)  | \$10,881       | \$12,178       | \$11,588       | \$9,600        | -3%                                       | -17%                               |
| Equipment (730)   | \$13,688       | \$24,226       | \$20,768       | \$9,179        | -10%                                      | -56%                               |
| Workers Compensation Insurance (225)  | \$0            | \$3,400        | \$3,400        | \$9,000        | N/A                                       | 165%                               |
| Postage and Postage Machine Rental (532)  | \$8,964        | \$10,881       | \$11,277       | \$8,852        | 0%  | -22%                               |
| Social Security-Certified Employee Retirement (212)   | \$11,363       | \$8,607        | \$8,363        | \$8,052        | -8%                                       | -4%                                |
| Other Employee Benefits (241 to 290)  | \$9,280        | \$8,457        | \$8,095        | \$7,999        | -4%                                       | -1%                                |
| Other Purchased Professional and Technical Services (319)   | \$1,196        | \$18,630       | \$8,405        | \$7,716        | 59%                                       | -8%                                |
| Tires and Repairs (612)   | \$4,441        | \$68           | \$7,308        | \$7,555        | 14%                                       | 3%                                 |
| Board Members Compensation (115)  | \$6,000        | \$6,000        | \$4,500        | \$6,000        | 0%  | 33%                                |
| Other General Supplies (615, 660 to 689)  | \$49,364       | \$4,256        | \$3,933        | \$5,169        | -43%                                      | 31%                                |
| Advertising (540)   | \$3,675        | \$3,940        | \$3,364        | \$4,495        | 5%  | 34%                                |
| Wireless Equipment (743)  | \$0            | \$0            | \$0            | \$3,659        | N/A                                       | N/A                                |
| Group Life Insurance (221)  | \$1,993        | \$2,996        | \$2,265        | \$2,240        | 3%  | -1%                                |
| Improvements Other Than Buildings (715)   | \$1,640        | \$4,546        | \$4,630        | \$2,061        | 6%  | -55%                               |
| Other Purchased Services (593)  | \$1,132        | \$1,730        | \$1,698        | \$1,512        | 8%  | -11%                               |

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**North Judson-San Pierre Sch Corp (7515)**

| North Judson-San Pierre Sch Corp (7515)  | FY 2011            | FY 2012            | FY 2013            | FY 2014            | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------------|
| Bank Service Charges (871)   | \$858              | \$991              | \$1,326            | \$1,264            | 10%                                | -5%                         |
| Purchased Property Services; Rentals (440)   | \$1,658            | \$4,410            | \$1,863            | \$832              | -16%                               | -55%                        |
| Official Bond Premiums (525)   | \$706              | \$1,429            | \$748              | \$684              | -1%                                | -9%                         |
| Teacher Retirement Fund, Prior to 7-1-95 (215)   | \$1,190            | \$0                | \$12               | \$20               | -64%                               | 71%                         |
| Other Technology Hardware (746)  | \$299              | \$0                | \$0                | \$0                | -100%                              | N/A                         |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$18,888           | \$12,670           | \$5,000            | \$0                | -100%                              | -100%                       |
| Miscellaneous Objects (876 to 899)   | \$100              | \$0                | \$0                | \$0                | -100%                              | N/A                         |
| Unemployment compensation (230)  | \$0                | \$683              | \$194              | \$0                | N/A                                | -100%                       |
| Connectivity (744)   | \$0                | \$0                | \$22               | \$0                | N/A                                | -100%                       |
| Purchased Professional and Technical Pupil Services (313)                              | \$290              | \$0                | \$259              | \$0                | -100%                              | -100%                       |
| Interest on Bonds or Notes (832)   | \$111              | \$863              | \$0                | \$0                | -100%                              | N/A                         |
| <b>Overhead and Operational Total</b>  | <b>\$3,244,131</b> | <b>\$3,432,518</b> | <b>\$3,542,696</b> | <b>\$3,822,567</b> | <b>4%</b>                          | <b>8%</b>                   |
| <b>Nonoperational</b>  |                    |                    |                    |                    |                                    |                             |
| Redemption of Principal (831)  | \$1,256,826        | \$1,642,675        | \$1,689,431        | \$1,419,669        | 3%                                 | -16%                        |
| Purchased Property Services; Repairs and Maintenance Services (430)                    | \$103,133          | \$116,723          | \$90,023           | \$144,850          | 9%                                 | 61%                         |
| Certified Salaries (110)   | \$121,374          | \$121,751          | \$134,481          | \$134,649          | 3%                                 | 0%                          |
| Noncertified Salaries (120)  | \$70,084           | \$72,691           | \$58,425           | \$55,792           | -6%                                | -5%                         |
| Purchased Property Services; Rentals (440)   | \$35,605           | \$28,980           | \$28,679           | \$28,987           | -5%                                | 1%                          |
| Equipment (730)  | \$22,089           | \$22,348           | \$16,624           | \$10,132           | -18%                               | -39%                        |
| Social Security-Certified Employee Retirement (212)                                    | \$8,555            | \$8,607            | \$9,547            | \$9,729            | 3%                                 | 2%                          |
| Teacher Retirement Fund, After 7-1-95 (216)  | \$5,975            | \$5,699            | \$6,819            | \$7,716            | 7%                                 | 13%                         |
| Textbooks (630)  | \$0                | \$6,546            | \$7,827            | \$6,980            | N/A                                | -11%                        |
| Social Security-Noncertified Employee Retirement (211)                                 | \$5,483            | \$5,434            | \$4,267            | \$4,064            | -7%                                | -5%                         |
| Interest on Bonds or Notes (832)   | \$49,229           | \$37,126           | \$7,501            | \$3,706            | -48%                               | -51%                        |
| Teacher Retirement Fund, Prior to 7-1-95 (215)   | \$1,679            | \$1,745            | \$1,850            | \$1,599            | -1%                                | -14%                        |
| Purchased Professional and Technical Staff Services (314)                              | \$1,559            | \$1,336            | \$1,519            | \$1,523            | -1%                                | 0%                          |
| Travel (580)   | \$0                | \$0                | \$0                | \$358              | N/A                                | N/A                         |
| Public Employees Retirement Fund (214)   | \$870              | \$516              | \$167              | \$227              | -29%                               | 36%                         |
| Operational Supplies (611)   | \$355              | \$125              | \$0                | \$51               | -39%                               | N/A                         |
| Purchased Property Services; Construction Services (450)                               | \$169,971          | \$84,987           | \$0                | \$0                | -100%                              | N/A                         |
| Dues and Fees (810)  | \$750              | \$750              | \$0                | \$0                | -100%                              | N/A                         |
| Computer Hardware (741)  | \$29,798           | \$1,580            | \$0                | \$0                | -100%                              | N/A                         |
| Other Employee Benefits (241 to 290)   | \$2,200            | \$2,504            | \$1,467            | \$0                | -100%                              | -100%                       |
| Equipment Purchases over the LEA's Capitalization Threshold (735)                      | \$0                | \$0                | \$28,500           | \$0                | N/A                                | -100%                       |
| <b>Nonoperational Total</b>  | <b>\$1,885,535</b> | <b>\$2,162,122</b> | <b>\$2,087,128</b> | <b>\$1,830,032</b> | <b>-1%</b>                         | <b>-12%</b>                 |

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| North Judson-San Pierre Sch Corp (7515) | FY 2011      | FY 2012      | FY 2013      | FY 2014      | 4 Year Compound<br>Annual Growth Rate | Increase from<br>Previous Year |
|---|--------------|--------------|--------------|--------------|---------------------------------------|--------------------------------|
| Grand Total                             | \$13,596,226 | \$13,704,410 | \$14,105,297 | \$14,486,342 | 2%                                    | 3%                             |